

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**42 Richland  
0745 Sidney Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	3,403,861.29	3,398,885.51	4,975.78	0.00	0.00	0.00
21XX Support Services - Students	276,635.75	276,635.75	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	8,772.77	8,772.77	0.00	0.00	0.00	0.00
222X Educational Media Services	154,416.65	154,416.65	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	119,807.32	119,807.32	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	346,031.21	346,031.21	0.00	0.00	0.00	0.00
25XX Support Services - Business	96,714.18	0.00	85,297.45	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	517,931.53	517,931.53	0.00	0.00	0.00	0.00
27XX Student Transportation Services	203,900.62	164,389.82	0.00	39,510.80	0.00	0.00
28XX Support Services - Central	39,342.10	0.00	39,342.10	0.00	0.00	0.00
31XX Food Services	9,006.76	9,006.76	0.00	0.00	0.00	0.00
32XX Enterprise Services	575.33	575.33	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,338.60	6,338.60	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	35,420.48	35,420.48	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	57,654.00	0.00	XXXXXXXXXX	57,654.00	0.00	0.00
<b>Totals</b>	<b>5,276,408.59</b>	<b>5,038,211.73</b>	<b>129,615.33</b>	<b>97,164.80</b>	<b>0.00</b>	<b>0.00</b>

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**42 Richland**  
**0745 Sidney Elem**

<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXXXX					
<b>Adjusted Totals</b>	5,276,408.59					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 129,615.33/5,038,211.73			2.57%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate			%		
	Subtract C2 from C1			%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-			%		

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**42 Richland**  
**0746 Sidney H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,071,890.91	2,005,333.58	1,341.90	65,215.43	0.00	0.00
21XX Support Services - Students	173,803.20	173,803.20	0.00	0.00	0.00	0.00
222X Educational Media Services	84,276.59	84,276.59	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	74,808.11	74,808.11	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	276,622.96	276,622.96	0.00	0.00	0.00	0.00
25XX Support Services - Business	67,152.65	0.00	55,791.12	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	298,474.16	298,474.16	0.00	0.00	0.00	0.00
27XX Student Transportation Services	133,687.70	116,754.50	0.00	16,933.20	0.00	0.00
28XX Support Services - Central	18,727.76	0.00	18,727.76	0.00	0.00	0.00
31XX Food Services	272,826.05	272,003.50	822.55	0.00	0.00	0.00
34XX Extracurricular - Activities	43,237.12	43,237.12	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	136,815.56	136,815.56	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	112,020.00	0.00	XXXXXXXXXX	112,020.00	0.00	0.00
<b>Totals</b>	3,764,342.77	3,482,129.28	76,683.33	194,168.63	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	3,764,342.77					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 76,683.33/3,482,129.28		2.20%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**42 Richland**  
**0747 Savage Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	504,832.17	451,161.31	0.00	53,670.86	0.00	0.00
21XX Support Services - Students	10,035.03	10,035.03	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,401.18	1,401.18	0.00	0.00	0.00	0.00
222X Educational Media Services	13,945.29	13,945.29	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	12,780.71	12,780.71	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	5,168.38	5,168.38	0.00	0.00	0.00	0.00
25XX Support Services - Business	29,717.77	0.00	25,313.93	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	68,882.02	68,465.40	0.00	416.62	0.00	0.00
27XX Student Transportation Services	48,286.50	48,286.50	0.00	0.00	0.00	0.00
28XX Support Services - Central	1,417.74	0.00	1,417.74	0.00	0.00	0.00
31XX Food Services	77,547.50	77,547.50	0.00	0.00	0.00	0.00
32XX Enterprise Services	554.49	554.49	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,406.65	1,406.65	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	3,013.43	3,013.43	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	2,400.00	0.00	XXXXXXXXXX	0.00	2,400.00	0.00
62XX Resources Transferred to Other School Districts or	2,000.00	2,000.00	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	<b>783,388.86</b>	<b>695,765.87</b>	<b>26,731.67</b>	<b>54,087.48</b>	<b>2,400.00</b>	<b>0.00</b>

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**42 Richland**  
**0747 Savage Elem**

<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXXXX					
<b>Adjusted Totals</b>	783,388.86					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 26,731.67/695,765.87			3.84%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate			%		
	Subtract C2 from C1			%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-			%		

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**42 Richland**  
**0748 Savage H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	373,494.79	329,535.28	0.00	43,959.51	0.00	0.00
21XX Support Services - Students	14,773.83	14,773.83	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,360.25	1,360.25	0.00	0.00	0.00	0.00
222X Educational Media Services	14,355.10	14,355.10	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	25,527.80	25,527.80	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	43,327.95	43,327.95	0.00	0.00	0.00	0.00
25XX Support Services - Business	35,599.78	0.00	31,586.66	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	79,645.73	77,433.11	0.00	2,212.62	0.00	0.00
27XX Student Transportation Services	45,367.62	45,367.62	0.00	0.00	0.00	0.00
31XX Food Services	13,363.26	13,363.26	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,297.07	4,297.07	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	22,411.33	22,411.33	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	2,700.00	0.00	XXXXXXXXXX	2,700.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,541.67	2,541.67	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	<b>678,766.18</b>	<b>594,294.27</b>	<b>31,586.66</b>	<b>48,872.13</b>	<b>0.00</b>	<b>0.00</b>

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**42 Richland**  
**0748 Savage H S**

<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXXXX					
<b>Adjusted Totals</b>	678,766.18					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 31,586.66/594,294.27			5.31%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate			%		
	Subtract C2 from C1			%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-			%		

See Example on Page 6 of Instructions.

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# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**42 Richland**  
**0749 Brorson Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	127,369.63	127,369.63	0.00	0.00	0.00	0.00
222X Educational Media Services	3,989.51	3,989.51	0.00	0.00	0.00	0.00
25XX Support Services - Business	11,973.60	0.00	11,973.60	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	10,162.63	10,162.63	0.00	0.00	0.00	0.00
27XX Student Transportation Services	25,980.04	25,980.04	0.00	0.00	0.00	0.00
<b>Totals</b>	179,475.41	167,501.81	11,973.60	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	179,475.41					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 11,973.60/167,501.81		7.15%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**42 Richland**  
**0750 Fairview Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	743,303.62	729,993.12	0.00	13,310.50	0.00	0.00
222X Educational Media Services	20,035.12	20,035.12	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	60,556.08	60,556.08	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	44,258.47	44,258.47	0.00	0.00	0.00	0.00
25XX Support Services - Business	26,714.08	0.00	18,929.69	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	110,356.21	85,356.21	0.00	25,000.00	0.00	0.00
27XX Student Transportation Services	87,772.55	61,941.15	0.00	25,831.40	0.00	0.00
31XX Food Services	89,362.40	89,362.40	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	816.54	816.54	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	7,365.87	7,365.87	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,008.00	2,008.00	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	1,192,548.94	1,101,692.96	18,929.69	64,141.90	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,192,548.94					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 18,929.69/1,101,692.96		1.72%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

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# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**42 Richland  
0751 Fairview H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	630,707.09	603,119.83	0.00	27,587.26	0.00	0.00
222X Educational Media Services	48,757.26	48,757.26	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	53,382.08	53,382.08	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	45,261.32	45,261.32	0.00	0.00	0.00	0.00
25XX Support Services - Business	25,628.83	0.00	19,550.98	1,080.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	193,851.99	152,403.24	0.00	41,448.75	0.00	0.00
27XX Student Transportation Services	67,652.50	41,821.10	0.00	25,831.40	0.00	0.00
31XX Food Services	13,851.41	13,851.41	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	18,061.43	18,061.43	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	28,043.42	28,043.42	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,517.11	1,517.11	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	1,126,714.44	1,006,218.20	19,550.98	95,947.41	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,126,714.44					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 19,550.98/1,006,218.20		1.94%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

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# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**42 Richland  
0754 Rau Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	205,681.90	205,681.90	0.00	0.00	0.00	0.00
222X Educational Media Services	13,225.63	13,225.63	0.00	0.00	0.00	0.00
25XX Support Services - Business	36,725.91	0.00	36,671.97	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	40,792.89	40,792.89	0.00	0.00	0.00	0.00
27XX Student Transportation Services	61,846.33	61,846.33	0.00	0.00	0.00	0.00
31XX Food Services	6,100.99	6,100.99	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	695.00	695.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	9,055.93	9,055.93	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	374,124.58	337,398.67	36,671.97	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	374,124.58					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 36,671.97/337,398.67		10.87%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**42 Richland**  
**0768 Lambert Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	364,093.68	364,093.68	0.00	0.00	0.00	0.00
21XX Support Services - Students	5,932.46	5,932.46	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	9,903.83	9,903.83	0.00	0.00	0.00	0.00
222X Educational Media Services	8,637.78	8,637.78	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	52,786.76	52,786.76	0.00	0.00	0.00	0.00
25XX Support Services - Business	25,329.78	0.00	21,093.93	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	92,771.21	92,771.21	0.00	0.00	0.00	0.00
27XX Student Transportation Services	96,805.18	96,805.18	0.00	0.00	0.00	0.00
28XX Support Services - Central	300.17	0.00	300.17	0.00	0.00	0.00
31XX Food Services	47,975.24	47,975.24	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	726.41	726.41	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	7,440.77	7,440.77	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	877.95	877.95	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	713,581.22	687,951.27	21,394.10	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	713,581.22					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 21,394.10/687,951.27		3.11%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**42 Richland**  
**0769 Lambert H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	286,447.48	286,447.48	0.00	0.00	0.00	0.00
21XX Support Services - Students	17,390.01	17,390.01	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,211.00	3,211.00	0.00	0.00	0.00	0.00
222X Educational Media Services	8,485.90	8,485.90	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	51,349.11	51,349.11	0.00	0.00	0.00	0.00
25XX Support Services - Business	23,745.20	0.00	20,997.91	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	95,975.76	95,975.76	0.00	0.00	0.00	0.00
27XX Student Transportation Services	54,117.93	54,117.93	0.00	0.00	0.00	0.00
28XX Support Services - Central	300.17	0.00	300.17	0.00	0.00	0.00
31XX Food Services	24,847.14	24,847.14	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,464.45	6,464.45	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	25,338.49	25,338.49	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	545.39	545.39	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	598,218.03	574,172.66	21,298.08	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	598,218.03					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 21,298.08/574,172.66		3.71%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.